

EXHIBIT B

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MINNESOTA**

SMARTMATIC USA CORP., SMARTMATIC
INTERNATIONAL HOLDING B.V. and SGO
CORPORATION LIMITED,

Plaintiffs,

V.

MICHAEL J. LINDELL and MY PILLOW,
INC.,

Defendants.

Case No. 22-cv-00098- WMW-JFD

MOTION TO WITHDRAW AS COUNSEL OF RECORD FOR DEFENDANTS

Pursuant to Local Rule 83.7(c) and Minnesota Rule of Professional Conduct 1.16(b)(5)-(6), Andrew Parker, Joseph Pull, Abraham Kaplan, Christopher Grecian, Cody Blades, Ryan Malone, Nathaniel Greene, and the law firm of Parker Daniels Kibort LLC (collectively “PDK”) hereby respectfully submit this Motion to Withdraw as Counsel of Record for Defendants in the above-captioned matter. Nathan Lewin and the law firm of Lewin & Lewin, LLP, join the Motion with respect to their representation of My Pillow, Inc.

The reasons for this Motion are set forth in the Memorandum of Law and the Declaration of Andrew D. Parker filed herewith. In support of this Motion, the undersigned further states:

1. Defendants are millions of dollars in arrears to PDK;

2. Mr. Lewin and Lewin & Lewin, LLP were brought into the representation of My Pillow, Inc. as part of the PDK team, they entered a *pro hac vice* appearance in the above-captioned case, My Pillow owes them for services rendered, and their representation of My Pillow is dependent upon PDK's representation of My Pillow;
3. Defendants are unable to get out of arrears and will be unable to pay for future fees and costs;
4. PDK is unable to finance Defendants' litigation without placing itself at serious and substantial financial risk;
5. This Motion is not made for purposes of delay;
6. Defendants have been notified that PDK intends to withdraw;
7. PDK has discussed its intention to withdraw and the reason therefore with Defendants. In response, Defendants stated that they will not oppose this motion and understand the need to withdraw due to lack of funds;
8. There is minimal prejudice to any of the parties as discovery has not closed and the trial-ready date is not until April 1, 2024.

DATED: October 5, 2023.

By /s/ Andrew D. Parker

LEWIN & LEWIN, LLP

By /s/ *Nathan Lewin*

Nathan Lewin (D.C. Bar No. 38299)
888 17th Street NW
Fourth Floor
Washington, DC 20006
Telephone: (202) 828-1000
nat@lewinlewin.com